

Washington State Auditor's Office

Audit Report

City of Aberdeen Grays Harbor County

Audit Period
January 1, 1998 through December 31, 1998

Report No. 60635

Issue Date
October 22, 1999



Washington _____
State Auditor

Brian Sonntag

Audit Summary

City of Aberdeen Grays Harbor County January 1, 1998 through December 31, 1998

ABOUT THE AUDIT

This report contains the results of our annual independent audit of the City of Aberdeen for the period January 1, 1998, through December 31, 1998.

Audit procedures were performed to determine whether the City complied with state laws and regulations, its own policies and procedures, and federal grant requirements. We also audited the financial statements and evaluated the internal controls established by City management. The audit work focused on areas with a potential risk for abuse or misuse of public resources.

RESULTS

In most areas, the City of Aberdeen complied with state laws and regulations, federal regulations, and its own policies and procedures. However, we identified two conditions significant enough to report as findings. Our findings:

- The City does not have adequate internal controls over its fixed assets. An inventory has not been performed since 1994 and the City does not have a system in place to address monitoring small and attractive assets. In addition, 11 out of 37 assets selected were not found and the City's surplus sale of fixed assets in 1998 did not identify assets by tag number or serial number.
- The City did not follow federal subrecipient monitoring requirements. The City did not have a system in place to ensure the subrecipient's compliance with relevant Community Development Block Grant requirements.

The City is committed to resolving the issues we identified.

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Grays Harbor County
January 1, 1998 through December 31, 1998**

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Description of the City

City of Aberdeen Grays Harbor County January 1, 1998 through December 31, 1998

ABOUT THE CITY

The City of Aberdeen, incorporated in 1890, serves 16,400 citizens in Grays Harbor County. A Mayor–Council form of government administers the City. There are 12 elected Council Members and an independently elected Mayor.

The City operates on a \$20.2 million annual budget. Its 178 employees provide a full range of services including public safety, fire protection, Municipal Court, utilities, streets, parks and recreation, planning and zoning, and general administration services. It is also one of three entities participating in the Grays Harbor County Drug Task Force.

ELECTED OFFICIALS

These members of the City of Aberdeen served during the audit period:

Mayor	Chuck Gurrard
Council Members:	Bob Shortt
	Rhonda Steinman
	Alice Phelps
	David Batchelor
	Jo-Ann Andrews
	Tom Laufmann
	Tobi Buckman
	Mike Wilson
	Peter Schave
	Bill Simpson
	Jerry Mills
	Jack Micheau

APPOINTED OFFICIALS

Finance Director	Fred Thurman
City Attorney	Eric Nelson
Chief of Police	Bob Maxfield
Fire Chief	Steve Mitchell
Public Works Director	Jim Robertson
Parks and Recreation Director	Wes Peterson
Planning and Economic Development	Brian Shea
Personnel Services Manager	Marsha Olsen
Municipal Court Judge	Michael Spencer

ADDRESS

City

200 East Market
Aberdeen, WA 98520
(360) 533-4100

Audit Areas Examined

City of Aberdeen Grays Harbor County January 1, 1998 through December 31, 1998

In keeping with general auditing practices, we do not examine every portion of the City's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the City were examined during this audit period:

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Budgeting requirements
- Open Public Meetings Act
- Ethics/conflict of interest laws and policies
- Long-term debt requirements
- Competitive bidding
- Spending state grant funds for allowable purposes

INTERNAL CONTROL

We evaluated the following areas of the City's internal control structure:

- Cash disbursements
- Purchase of goods and services
- Billings and account receivables (Utility, Ambulance, Finance, Parks, Animal Services, Planning and Public Works)
- Payroll
- Property and equipment
- Cash receipting (Utility, Ambulance, Finance, Parks, Animal Control, Planning and Public Works)

FINANCIAL AREAS

In addition to the financial-related work listed in other categories, we audited the following areas:

- Cash and investments
- Overall presentation of the financial statements
- Revenues such as taxes, charges for services and intergovernmental receivables
- Long-term debt
- Expenditures including payroll costs and vendor payments
- Receivables such as taxes, customer accounts, utility accounts

FEDERAL PROGRAMS

We evaluated internal controls and tested compliance with the following federal requirements for the City's major federal programs. A complete list of programs is provided in the Federal Summary section of this report:

- Spending grant funds for allowable activities and purposes
- Providing non-federal funds to meet grant matching requirements
- Monitoring awards made to subrecipients
- Federal reporting requirements

Audit Overview

City of Aberdeen Grays Harbor County January 1, 1998 through December 31, 1998

AUDIT HISTORY

We audit the City of Aberdeen annually. The 1993 and 1994 audits of the City of Aberdeen reported some areas of concern.

The 1993 report contained three internal control findings covering weaknesses in accounting over annual budgets, financial reports and the City's travel policy.

The 1994 report contained three internal control findings covering weaknesses in accounting over controls over annual budgets and financial reports.

The City has been very responsive to prior audit recommendations. The City took steps to improve internal control weaknesses; as a result no findings were reported in the 1995, 1996 and 1997 reports. Audit concerns are often discussed, addressed and resolved before completion of our audit.

CONCLUSIONS

In most areas, the City of Aberdeen complied with state laws and regulations, its own policies and procedures, and federal financial assistance requirements. We did identify two conditions significant enough to report as findings. Those conditions are discussed in the findings section of this report. We found the City's financial statements complete and accurate.

During the audit, we spent a significant amount of time looking at the City's internal controls over payroll, voucher and warrant processing, billings, accounts receivable and receipting. The City continues to need improvement in controls over all expenditures and safeguarding of City assets.

We also spent time looking at the City's compliance with bidding requirements. While we did not examine every record, our testing of the system revealed the City to have effective controls in place for ensuring compliance with bidding requirements.

We appreciate the City's commitment to ensuring compliance with conditions reported during this audit. We also thank City officials and personnel for their assistance and cooperation during the audit.

Schedule of Audit Findings

City of Aberdeen Grays Harbor County January 1, 1998 through December 31, 1998

1. **The City does not have adequate internal controls over its fixed assets sufficient to prevent or detect misappropriation of public assets.**

Background

The City of Aberdeen's total property, plant and equipment reported as of December 31, 1998, was \$56,684,692, net of depreciation. The reported amount represents capitalized assets valued at \$5,000 or more. Assets valued at less than \$5,000 are not included in the financial statement presentation.

Description of Condition

Our evaluation and tests of the City's ability to account for and safeguard its property and equipment disclosed the following internal control weaknesses:

Lack of a timely or periodic physical inventory

An inventory of fixed assets has not been performed since 1994. City ordinance requires all City departments to conduct an annual physical inventory. A periodic physical inventory is necessary to identify assets that have been misplaced or misappropriated.

Inventory records are inaccurate and assets unable to be located

Eleven out of 37 assets selected for testing from the City's December 31, 1998, fixed asset listing could not be located. Assets not found included laptop computers, printers, a camcorder, air compressors and portable radios. City personnel claim the 11 items were surplus; however, the City could not provide documentation to support the disposition of these assets.

Surplused property not adequately tracked

The City sold surplused items in 1998. The list of surplus assets did not identify the assets by tag number or serial number. Therefore, the documentation supporting the surplus sale was insufficient to allow the ultimate disposition of the items to be tracked.

Policies and procedures to safeguard equipment at risk for loss or abuse are not adequate

The City does not track assets valued at less than \$5,000, with the exception of computer equipment. Small and attractive assets, such as tools, audio and visual equipment and cell phones, are not tracked.

Cause of Condition

City management said they lacked the resources and time to establish a system to adequately safeguard assets.

Effect of Condition

The internal control weaknesses described above create the potential that City resources could be stolen or used for personal benefit without being detected. Adequate safeguarding and

reporting of City fixed assets cannot be assured when sufficient accounting procedures and controls are not established.

Recommendations

We recommend the City improve internal controls over its fixed assets as follows:

Inventories of the assets should be performed annually, as required by City ordinance. Inventories should be verified for accuracy by independent personnel and reconciled to the City's fixed asset ledger. Assets unaccounted for in performance of the inventory reconciliation should be properly investigated to ensure proper safeguarding of public assets. Periodic inventories help the City identify assets that may have been misplaced or misappropriated.

The disposition of surplus assets should be verified by two City employees and sufficiently documented. Procedures addressing the disposal of fixed assets are necessary to decrease the risk of theft or misappropriation.

The City should establish policies and procedures to identify and ensure accountability of small and attractive assets.

City's Response

The City chose not to provide a response to the finding.

Auditor's Remarks

We thank the City for its cooperation and assistance during the audit. We will review the City's corrective action during our next audit.

Applicable Laws and Regulations

RCW 43.09.200 states in part:

The state auditor shall formulate and prescribe, and install a system of accounting and reporting for all local governments, which shall be uniform for every public institution, and every public office, and every public account of the same class.

The accounts shall show the receipt, use and disposition of all public property.

City of Aberdeen Ordinance No. 5720 Section 2, subsection 1.06.010 states:

All City departments shall conduct a physical inventory of City owned equipment annually during the month of December. This report shall be filed in the office of the Finance Director no later than the last day of December. The term "City owned equipment" means all items of machines, tools, furniture, or furnishings other than expendable supplies and materials as defined by the office of Finance Director. The Finance Director is authorized and instructed to prepare a system for use by all departments in implementing and maintaining such inventory.

Federal Summary

**City of Aberdeen
Grays Harbor County
January 1, 1998 through December 31, 1998**

The results of our audit of the City of Aberdeen are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

- We issued a qualified opinion on the City's financial statements.
- We noted no instances of noncompliance that were material to the financial statements of the City.
- We noted significant deficiencies in the design or operation of internal control over major federal programs that we consider to be reportable conditions.
- We issued an unqualified opinion on the City's compliance with requirements applicable to its major federal programs.
- We reported no findings which are required to be disclosed under OMB Circular A-133.
- The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$300,000.
- The City did not qualify as a low-risk auditee under OMB Circular A-133.
- The following were major programs during the period under audit:

<u>CFDA No.</u>	<u>Program Title</u>
20.205	U.S. Department of Transportation
14.228	U.S. Department of Housing and Urban Development

Schedule of Federal Audit Findings

City of Aberdeen Grays Harbor County January 1, 1998 through December 31, 1998

1. The City did not follow federal subrecipient monitoring requirements for the federal Community Development Block Grant.

Background

The City of Aberdeen was awarded a Community Development Block Grant (CDBG) by the Washington State Department of Community, Trade and Economic Development (DCTED) and the U.S. Department of Housing and Urban Development (HUD). The purpose of this grant was to provide loans for housing rehabilitation to low- and moderate-income homeowners/homebuyers and to provide financial counseling for low- and moderate-income households within the cities of Aberdeen, Cosmopolis and Hoquiam.

The City of Aberdeen contracts the administration of this grant to the Aberdeen Neighborhood Housing Services, Inc. (NHS), a non-profit organization. NHS is the subrecipient of the grant. The total 1998 CDBG program expenditures and income awarded to NHS was \$115,732.

Description of Condition

The City did not have a system in place to monitor the subrecipient's compliance with grant requirements. During our audit, we reviewed reimbursement requests submitted to the City by the subrecipient. These requests were not supported by adequate documentation to allow the City to determine whether the expenses were eligible and allowable under the grant requirements. The City claims to perform on-site visits of the subrecipient once or twice a year. However, we found no reports on or documentation of these visits.

Although the City's written procedures for monitoring the subrecipient follow the steps outlined in the agreement with NHS, the City's actual monitoring activity was not sufficient to determine the subrecipient's compliance with federal administrative requirements, as required by the federal Community Development Block Grant Management Handbook.

Cause of Condition

The City believed the subrecipient monitoring procedures performed by the City met federal administrative requirements.

Effect of Condition

Inadequate monitoring of subrecipients increases the risk that grant funds could be used for unallowable activities and that the subrecipient is not complying with grant requirements. It also may jeopardize the City's eligibility for future federal grants.

Recommendations

We recommend the City follow federal regulations for subrecipient monitoring and develop procedures to ensure the subrecipients compliance with relevant grant requirements as outlined in the federal *Community Development Block Grant Management Handbook*.

City's Response

The City chose not to provide a response to the finding.

Auditor's Remarks

We thank the City for its cooperation and assistance during the audit. We will review the City's corrective action during our next audit.

Applicable Laws and Regulations

CDBG Management Handbook section 18 – Subrecipient Selection and Agreement Requirements states in part:

Monitoring Subrecipient Performance

If a grantee chooses to turn part of the administration of its CDBG program over to a subrecipient, it must have a system in place to determine the subrecipient's compliance with relevant CDBG requirements.

The grantee must track the subrecipient's progress through regular status reports or meetings. Reimbursements to the subrecipient must reflect the timely performance in accomplishing these measurable objectives and be supported by documentation of eligible expenses.

Record Keeping and Reporting

The grantee must maintain documentation of the subrecipient's performance and compliance with CDBG requirements.

Independent Auditor's Report on Compliance and Internal Control over Financial Reporting in Accordance with Government Auditing Standards

City of Aberdeen
Grays Harbor County
January 1, 1998 through December 31, 1998

City Council
City of Aberdeen
Aberdeen, Washington

We have audited the financial statements of the City of Aberdeen, Grays Harbor County, Washington, as of and for the year ended December 31, 1998, and have issued our report thereon dated September 8, 1999, which was qualified because insufficient audit evidence exists to support the City's disclosures with respect to the year 2000 issue. Except as discussed in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatements, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. We also performed additional tests of compliance with state laws and regulations as required by *Revised Code of Washington (RCW) 43.09.260*. This statute requires the State Auditor to inquire as to whether the City complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office. Our responsibility is to examine, on a test basis, evidence about the City's compliance with those requirements and to make a reasonable effort to identify any instances of misfeasance, malfeasance or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the City and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with these provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of material noncompliance that are required to be reported herein under *Government Auditing Standards*.

However, we noted certain matters involving noncompliance not significant enough to report as findings that we have reported to management of the City in a separate letter dated September 20, 1999.

INTERNAL CONTROL OVER FINANCIAL REPORTING

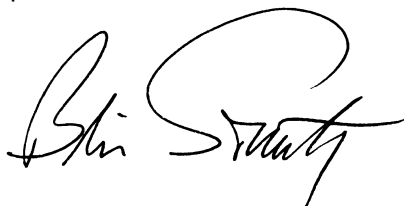
In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting.

However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Audit Findings as Finding 1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above are material weaknesses.

We also noted other matters involving the internal control over financial reporting that we have reported to the management of the City in a separate letter dated September 20, 1999.

This report is intended for the information of management, the City Council and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink, appearing to read "Brian Sonntag", with a large, stylized loop at the end.

BRIAN SONNTAG, CGFM
STATE AUDITOR

September 8, 1999

Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

**City of Aberdeen
Grays Harbor County
January 1, 1998 through December 31, 1998**

City Council
City of Aberdeen
Aberdeen, Washington

COMPLIANCE

We have audited the compliance of the City of Aberdeen, Grays Harbor County, Washington, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1998. The City's major federal programs are identified in the Federal Summary. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit in compliance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal programs occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirement referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Federal Audit Findings as Finding 1.

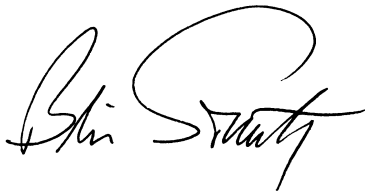
INTERNAL CONTROL OVER COMPLIANCE

The management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the City's ability to administer a major federal program in accordance with applicable laws, regulations, contracts and grants. Reportable conditions are described in the accompanying Schedule of Federal Audit Findings as Finding 1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of management, the City Council and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink, appearing to read "Brian Sonntag", written in a cursive style.

BRIAN SONNTAG, CGFM
STATE AUDITOR

September 8, 1999

Independent Auditor's Report on Financial Statements

City of Aberdeen Grays Harbor County January 1, 1998 through December 31, 1998

City Council
City of Aberdeen
Aberdeen, Washington

We have audited the accompanying financial statements of the City of Aberdeen, Grays Harbor County, Washington, as of and for the year ended December 31, 1998. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures About Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The City has included such disclosures in Note 18. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the City's disclosures with respect to the year 2000 issue made in Note 18. Further, we do not provide assurance that the City is or will be year 2000 ready, that the City's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the City does business will be year 2000 ready.

We have audited the accompanying balance sheet of the City of Aberdeen as of December 31, 1998, and the related statements of revenues, expenditures and changes in fund balance for the year then ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

The City of Aberdeen declined to present a statement of cash flows for the year ended December 31, 1998. Presentation of such statements summarizing the City's operating, investing and financing activities is required by generally accepted accounting principles.

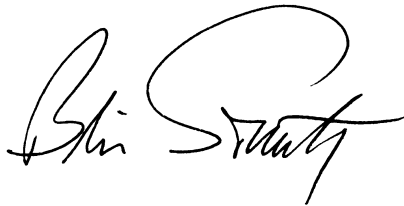
The City also declined to present a statement of plan net assets of its Pension Trust Fund for the year ended December 31, 1998. Presentation of such statements summarizing the City's changes in plan net assets of its Pension Trust Fund is required by generally accepted accounting principles.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures and except that the omission of a statement of cash flows and statement of plan net assets that results in an incomplete

presentation as explained in the preceding paragraphs, the financial statements referred to above present fairly, in all material respects, the financial position of the City of Aberdeen, at December 31, 1998, and the results of its operations and cash flows of its proprietary fund types and similar trust funds for the fiscal yearf ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 8, 1999, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The accompanying Schedule of State and Local Financial Assistance is also presented for purposes of additional analysis. These schedules are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Brian Sonntag", with a large, stylized loop at the end.

BRIAN SONNTAG, CGFM
STATE AUDITOR

September 8, 1999

Financial Statements

**City of Aberdeen
Grays Harbor County
January 1, 1998 through December 31, 1998**

GENERAL PURPOSE FINANCIAL STATEMENTS

Combined Balance Sheet – All Fund Types and Account Groups – 1998
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All
Governmental Fund Types and Expendable Trust Funds – 1998
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and
Actual – All Governmental Fund Types – 1998
Combined Statement of Revenues, Expenses and Changes in Fund Equity – Proprietary Fund
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ADDITIONAL INFORMATION

Schedule of State and Local Financial Assistance – 1998
Schedule of Expenditures of Federal Awards – 1998
Notes to Schedule of Financial Assistance – 1998